

**Summary Report of Operating Results
for the Third Quarter of Fiscal 2007
(Year ending December 2007)**

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 Shares listed on: First Section of Tokyo Stock Exchange
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(Amount rounded off to million yen)

1. Consolidated Results for the Third Quarter of Fiscal 2007 (January 1, 2007 to September 30, 2007)

(1) Consolidated operating results

(Percentages are year-on-year changes)

	Net sales		Operating income		Ordinary income		Quarterly net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
3Q, Fiscal 2007	17,866	52.4	2,020	-10.0	2,059	-7.8	798	-37.4
3Q, Fiscal 2006	11,720	52.8	2,245	62.0	2,233	67.0	1,276	51.8
Fiscal 2006	15,261	39.3	2,754	47.8	2,741	51.4	1,525	30.2

	Quarterly net income per share	Quarterly net income per share (fully diluted)
	Yen	Yen
3Q, Fiscal 2007	1,703.93	1,700.03
3Q, Fiscal 2006	2,767.67	2,751.43
Fiscal 2006	3,331.45	3,313.73

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	Percent (%)	Yen
3Q, Fiscal 2007	13,046	8,639	65.2	18,741.60
3Q, Fiscal 2006	11,294	8,400	74.2	18,209.08
Fiscal 2006	9,712	6,493	66.7	14,664.38

(3) Consolidated cash flow position

	Cash flow from operating activities	Cash flow from investing activities	Cash flow from financing activities	Cash and cash equivalents at the end of the period
	Million yen	Million yen	Million yen	Million yen
3Q, Fiscal 2007	865	(424)	(3,306)	2,110
3Q, Fiscal 2006	1,442	85	(546)	5,798
Fiscal 2006	2,260	(320)	(2,885)	3,871

2. Dividends

(Record date)	Dividends per share (yen)	
	Year-end dividend	Annual dividend
Fiscal 2006	950	950
Fiscal 2007	—	—
Fiscal 2007 (Forecast)	850	850

3. Projected Consolidated Results for Fiscal 2007 (January 1, 2007 to December 31, 2007) [Reference]
(Percentages show year-on-year changes)

	Net sales		Operating income	
	Million yen	%	Million yen	%
Full year	23,500	54.0	2,830	2.8

	Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Yen
Full year	2,900	5.8	1,240	-18.7	2,644.76

4. Others

(1) Changes in significant subsidiaries during the period under review (changes in specified subsidiaries that involved changes in the scope of consolidation): Yes

Newly included: 6 (Elm Corporation, ABM Corporation, SWaN Corporation, Triple-W Corporation, Fit Corporation, and Associant Technology Inc.)

Newly excluded: None

(2) Adoption of simple method as account processing method: Yes

(3) Changes in accounting methods compared with fiscal 2006: Yes

Note: For further details, please see "4. Other" of "Qualitative information, financial statements, etc." on page 4.

*Points to note about the proper use of projections, and other noteworthy events

The above projection, representing our best estimate based on information currently available to us, incorporates uncertain factors.

Qualitative information, financial statements, etc.

1. Qualitative information about consolidated operating results

The Japanese economy continued to recover supported by an increase in capital expenditure and improvement in the employment situation amid strong corporate earnings, despite such factors for concern as the uncertain outlook for the U.S. economy reflecting uncertainty about the price of crude oil and the subprime mortgage problem.

In the third quarter under review (from July 1, 2007 to September 30, 2007), the Group's earnings remained steady, recovering from the stagnation of the first half of fiscal 2007. Net sales were ¥6,629 million (¥5,749 million for the first quarter and ¥5,487 million for the second quarter). Ordinary income was ¥818 million (¥833 million for the first quarter and ¥407 million for the second quarter).

We launched the Package & Service Business and the Corporate Revitalization Business this year, and tackled the problems they are facing. The IT Consulting Business was strong, which improved the Group's overall earnings. Consequently, both net sales and ordinary income increased substantially from the corresponding quarter of the previous year, marking record highs for any third quarter.

In the third quarter under review, the Group booked gains on sale of investment securities totaling ¥122 million as extraordinary income. As a result, net income was ¥473 million.

For the nine-month period (from January 1, 2007 to September 30, 2007), the Group posted cumulative net sales of ¥17,866 million, up 52.4% from the previous year, ordinary income of ¥2,059 million, down 7.8%, and net income of ¥798 million, down 37.4%, respectively. Both sales and profits improved from the first half.

Operating results by business segment are as follows:

In the IT Consulting Business, order intake continued to be strong. In terms of resources, the Group was able to secure both new graduates and mid-career staff as planned. These resources contributed to our projects and we stabilized our delivery capacity. As a result, our utilization rate as a whole remained high. Net sales from this business were ¥4,530 million in the third quarter (¥3,543 million in the first quarter and ¥3,582 million in the second quarter). Cumulative net sales for the nine-month period were ¥11,656 million (down 0.5% from the previous year).

Ordinary income was ¥982 million in the third quarter, a sharp increase from the first and second quarters (at ¥659 million and ¥433 million, respectively). Accumulated ordinary income was ¥2,075 million (down 7.1% from a year earlier). For the first half, ordinary income dropped 16.3% from the preceding year.

Sales of the IT Consulting Business are broken down into: 58% for the logistics/service industries (up from 53% for the corresponding quarter of the previous year), 29% for the financial industry (up from 26%) and 13% for the manufacturing industry (down from 21%).

The operation solutions business and the consigned development business for small and midsize companies remained steady in the Package & Service Business. Net sales stood at ¥1,114 million for the third quarter (¥1,328 million for the first quarter and ¥997 million for the second quarter). Cumulative ordinary income was ¥3,440 million. Meanwhile, the Group posted an ordinary loss of ¥28 million (ordinary income of ¥137 million for the first quarter and an ordinary loss of ¥58 million for the second quarter) owing to a stagnancy in the ERP business, which is under reorganization. Consequently, accumulated ordinary income stood at ¥50 million.

For the Corporate Revitalization Business, we endeavored to solve the problems that we found in the first half, and overhauled the management system in August. Under the leadership of the new management, the project to reform model stores was launched. As a result, net sales increased steadily and stood at ¥1,025 million in the third quarter (¥877 million for the first quarter and ¥959 million for the second quarter). Cumulative net sales were ¥2,863 million.

However, problems associated with merchandise management and store management remained unsolved, and we posted an ordinary loss of ¥53 million (an ordinary loss of ¥13 million for the first quarter and an ordinary income of ¥6 million for the second quarter). The accumulated ordinary loss was ¥61 million.

2. Qualitative information about consolidated financial condition

In the third quarter total assets increased markedly from the previous year, centering on fixed assets, and stood at ¥13,046 million as of the end of the quarter. This increase is attributable mainly to the merger with Woodland Corporation at the beginning of the fiscal year ending December 31, 2007, and the consolidation of Uoei Shoten Corporation.

Liabilities also increased for reasons similar to those above, registering ¥4,407 million. Net assets were ¥8,639 million reflecting: a rise in retained earnings chiefly owing to net income; allocation of treasury stock as new shares in association with the merger; and fresh acquisition of treasury stock.

For the first nine-month period, cash inflows from operating activities totaled ¥865 million (down ¥577 million from the corresponding period of the previous year). Quarterly net income before taxes was ¥1,811 million (down ¥518 million), payment of corporation tax, etc. was ¥680 million (up ¥629 million) and accounts receivable decreased ¥1,296 million (down ¥1,012 million).

Cash flows used in investing activities were ¥424 million (down ¥509 million). Acquisition of tangible fixed assets in association with the relocation of the head office totaled ¥670 million (down ¥568 million), proceeds from sale of investment securities were ¥459 million (up ¥24 million) and net increase in deposit guarantees was ¥312 million (down ¥199 million).

Cash flows used in financial activities were ¥3,306 million (down ¥2,760 million), reflecting a repayment of long-term borrowings of ¥790 million (down ¥288 million), acquisition of treasury stock of ¥1,553 million, and payment of dividends of ¥415 million (down ¥106 million).

Cash and cash equivalents decreased ¥2,866 million owing to these operating, investing and financial activities, while they increased ¥1,105 million in association with the merger. As a result, the balance of cash and cash equivalents at the end of the quarter under review was ¥2,110 million (down ¥3,687 million).

3. Qualitative information about consolidated earnings forecast

There is no revision to our consolidated earnings forecast which we announced on August 7, 2007.

4. Others

(1) Changes in significant subsidiaries during the quarter under review (changes in specified subsidiaries that involved changes in the scope of consolidation)

Following the merger with Woodland Corporation effective January 1, 2007, we made six companies our specified subsidiaries. They are Elm Corporation, ABM Corporation, SWaN Corporation, Triple-W Corporation, Fit Corporation and Associant Technology Inc.

(2) Adoption of simplified accounting methods

Corporation tax, etc. is calculated using the estimated annual tax rate based on the legal effective tax rate.

(3) Changes in accounting methods compared with fiscal 2006

(Accounting standards for corporate consolidation and accounting standards for corporate separation)

The Company has adopted “Accounting Standards for Corporate Consolidation” (Financial Accounting Council, October 31, 2003), “Accounting Standards for Corporate Separation, etc.” (Accounting Standards Board of Japan, December 27, 2005, Corporate Accounting Standards No. 7) and “Implementation Guide for the Accounting Standards for Corporate Consolidation and for the Accounting Standards for Corporate Separation, etc.” (Accounting Standards Board of Japan, December 27, 2005, Corporate Accounting Standards No. 10).

(Accounting standards for measurement of inventories)

As “Accounting Standards for Measurement of Inventories” (Corporate Accounting Standards No. 9, July 5, 2006) has become applicable to consolidated financial statements for the fiscal years beginning before March 31, 2008, the Company has adopted the said accounting standards.

This adoption has little impact on the Group’s earnings for the quarter under review.

(Accounting standards for depreciation of tangible fixed assets)

With the revision of the Corporation Tax Law, the Company has changed its depreciation method for tangible fixed assets that were acquired on or after April 1, 2007, and now uses the method stipulated in the revised Corporation Tax Law.

This has little impact on the Group's earnings for the quarter under review.

5. Third quarter consolidated financial statements

(1) (Summary) Quarterly Period Consolidated Balance Sheets

Item	Quarterly period ended September 2006 (end of 3Q, Fiscal 2006)	Quarterly period ended September 2007 (end of 3Q, Fiscal 2007)	Year-on-year comparison		(Reference) Fiscal 2006
	Amount (thousands of yen)	Amount (thousands of yen)	Amount (thousands of yen)	Change (%)	Amount (thousands of yen)
(Assets)					
I. Current assets					
1. Cash and cash equivalents	5,798,662	2,210,974	(3,587,688)	-61.9	3,871,832
2. Notes and accounts receivable	2,286,710	3,500,032	1,213,322	53.1	1,561,425
3. Inventories	17,184	330,376	313,192	1,822.6	139,441
4. Deferred tax assets	239,535	377,450	137,915	57.6	210,848
5. Other	373,616	507,382	133,766	35.8	270,630
6. Allowance for doubtful accounts	(30,000)	(65,782)	(35,782)	-119.3	(30,000)
Total current assets	8,685,708	6,860,434	(1,825,273)	-21.0	6,024,178
II. Fixed assets					
1. Tangible fixed assets					
(1) Buildings	84,701	820,503	735,801	868.7	594,813
(2) Land	484	317,203	316,719	65,437.9	253,938
(3) Other	249,382	496,506	247,124	99.1	278,500
Total tangible fixed assets	334,567	1,634,212	1,299,645	388.5	1,127,252
2. Intangible fixed assets					
(1) Goodwill	56,809	79,843	23,033	40.5	-
(2) Software	303,498	822,753	519,255	171.1	285,090
(3) Other	11,856	408,788	396,932	3,347.9	102,583
Total intangible fixed assets	372,163	1,311,385	939,221	252.4	387,674
3. Investments and other assets					
(1) Investment securities	1,492,499	1,488,741	(3,757)	-0.3	1,302,068
(2) Deposit guarantees	329,638	804,766	475,128	144.1	818,949
(3) Deferred tax assets	63,650	545,568	481,918	757.1	36,510
(4) Other	15,861	512,168	496,306	3,128.9	15,796
(5) Allowance for doubtful accounts	-	(110,652)	(110,652)	-	-
Total investments and other assets	1,901,650	3,240,594	1,338,943	70.4	2,173,325
Total fixed assets	2,608,382	6,186,192	3,577,810	137.2	3,688,252
Total assets	11,294,090	13,046,627	1,752,536	15.5	9,712,431

Item	Quarterly period ended September 2006 (end of 3Q, Fiscal 2006)	Quarterly period ended September 2007 (end of 3Q, Fiscal 2007)	Year-on-year comparison		(Reference) Fiscal 2006
	Amount (thousands of yen)	Amount (thousands of yen)	Amount (thousands of yen)	Change (%)	Amount (thousands of yen)
(Liabilities)					
I. Current liabilities					
1. Accounts payable	798,664	977,757	179,093	22.4	670,840
2. Short-term borrowings	300,000	316,000	16,000	5.3	–
3. Long-term borrowings due within one year	3,324	546,555	543,231	16,342.7	29,820
4. Income tax payable etc.	528,657	255,559	(273,097)	-51.7	559,926
5. Reserve for quality assurance	122,000	63,958	(58,041)	-47.6	260,000
6. Allowance for bonuses	267,000	125,804	(141,195)	-52.9	–
7. Other	869,801	1,481,769	611,967	70.4	1,249,464
Total current liabilities	2,889,447	3,767,405	877,958	30.4	2,770,051
II. Non-current liabilities					
1. Bonds	–	150,000	150,000	–	–
2. Long-term borrowings	4,211	406,946	402,735	9,563.9	107,212
3. Allowance for retirement benefits	–	46,861	46,861	–	28,735
4. Others	–	36,411	36,411	–	313,233
Total non-current liabilities	4,211	640,218	636,007	15,103.5	449,180
Total liabilities	2,893,658	4,407,624	1,513,966	52.3	3,219,232
(Net assets)					
I. Shareholders' equity					
1. Common stock	1,421,815	1,421,815	–	–	1,421,815
2. Additional paid-in capital	2,495,772	2,866,178	370,405	14.8	2,495,772
3. Consolidated retained earnings	5,116,961	5,744,453	627,491	12.3	5,365,211
4. Treasury stock	(1,055,978)	(1,547,075)	(491,097)	-46.5	(3,093,558)
Total shareholders' equity	7,978,571	8,485,371	506,800	6.4	6,189,241
II. Valuation, translation adjustments, etc.					
1. Net unrealized gain on available-for-sale securities	402,291	19,329	(382,961)	-95.2	287,927
2. Foreign currency translation adjustments	521	272	(249)	-47.8	617
Total valuation, translation adjustments, etc.	402,813	19,602	(383,210)	-95.1	288,544
III. Minority interests	19,047	134,028	114,980	603.7	15,413
Total net assets	8,400,432	8,639,002	238,570	2.8	6,493,198
Total liabilities and net assets	11,294,090	13,046,627	1,752,536	15.5	9,712,431

2. (Summary) Quarterly Period Consolidated Statements of Income

Item	Quarterly period ended September 2006 (3Q, Fiscal 2006)	Quarterly period ended September 2007 (3Q, Fiscal 2007)	Year-on-year comparison		(Reference) Fiscal 2006
	Amount (thousands of yen)	Amount (thousands of yen)	Amount (thousands of yen)	Change (%)	Amount (thousands of yen)
I. Net Sales	11,720,034	17,866,596	6,146,562	52.4	15,261,499
II. Cost of sales	6,810,788	10,398,850	3,588,061	52.7	8,885,240
Gross Profit	4,909,245	7,467,745	2,558,500	52.1	6,376,258
III. Selling, general and administrative expenses	2,663,381	5,446,934	2,783,552	104.5	3,622,041
1. Officers' remuneration	156,897	314,884	157,987	100.7	258,663
2. Salaries and bonuses	1,133,472	2,082,133	948,660	83.7	1,435,755
3. Employee training expenses	59,419	194,965	135,545	228.1	95,463
4. Research & development expenditures	227,255	125,264	(101,990)	-44.9	318,523
5. Depreciation	106,915	169,797	62,881	58.8	143,563
6. Recruitment expenses	216,578	248,242	31,664	14.6	309,255
7. Amortization of goodwill	11,361	113,931	102,569	902.7	17,042
8. Other	751,480	2,197,715	1,446,235	192.5	1,043,774
Operating Income	2,245,863	2,020,811	(225,052)	-10.0	2,754,217
IV. Non-operating income	12,548	125,143	112,594	897.2	18,848
1. Interest income	2,093	10,127	8,033	383.8	3,124
2. Dividend income	4,626	6,091	1,465	31.7	6,126
3. Amortization of negative goodwill	-	42,463	42,463	-	-
4. Other	5,829	66,461	60,632	1,040.1	9,597
V. Non-operating expenses	24,783	86,005	61,221	247.0	32,017
1. Interest expenses	3,284	23,919	20,634	628.2	3,827
2. Equity in loss of non-consolidated subsidiaries & affiliates	21,072	44,018	22,946	108.9	19,142
3. Other	426	18,066	17,639	4,131.4	9,047
Ordinary Income	2,233,628	2,059,949	(173,679)	-7.8	2,741,047

Item	Quarterly period ended September 2006 (3Q, Fiscal 2006)	Quarterly period ended September 2007 (3Q, Fiscal 2007)	Year-on-year comparison		(Reference) Fiscal 2006
	Amount (thousands of yen)	Amount (thousands of yen)	Amount (thousands of yen)	Change (%)	Amount (thousands of yen)
VI. Extraordinary income	125,270	268,413	143,143	114.3	125,270
1. Gains on sale of investment securities	125,270	261,102	135,831	108.4	125,270
2. Gain on changes in equity	–	7,311	7,311	–	–
VII. Extraordinary losses	29,302	516,780	487,477	1,663.6	128,562
1. Losses on sale of fixed assets	–	6,281	6,281	–	–
2. Losses on disposal of fixed assets	–	69,410	69,410	–	–
3. Losses on devaluation of investment securities	9,302	103,950	94,647	1,017.4	9,302
4. Impairment losses	–	317,138	317,138	–	–
5. Losses on devaluation of inventories	–	19,999	19,999	–	–
6. Directors' retirement benefits	20,000	–	(20,000)	–	20,000
7. Office relocation expenses	–	–	–	–	99,259
Net income before taxes for the quarterly period	2,329,596	1,811,582	(518,013)	-22.2	2,737,756
Corporate, residential and enterprise taxes	1,048,318	1,077,965	29,647	2.8	1,211,862
Minority interests in net income	4,465	(65,274)	(69,739)	–	831
Quarterly net income	1,276,812	798,891	(477,921)	-37.4	1,525,062

3. (Summary) Quarterly Consolidated Statements of Cash Flows

(thousands of yen)

Item	Quarterly period ended September 2006 (3Q, Fiscal 2006)	Quarterly period ended September 2007 (3Q, Fiscal 2007)	(Reference) Fiscal 2006
	Amount	Amount	Amount
I. Cash flows from operating activities:			
Net income before taxes (quarterly period)	2,329,596	1,811,582	2,737,756
Depreciation and amortization	216,962	599,389	295,694
Increase (decrease) in allowance for doubtful accounts	–	(486,658)	–
Increase (decrease) in reserve for bonuses to directors/reserve for bonuses	223,300	95,474	(43,700)
Increase (decrease) in allowance for retirement benefits	–	(16,388)	–
Increase (decrease) in reserve for quality assurance	(3,000)	(207,848)	135,000
Earned interest and dividends	(6,719)	(16,218)	(9,250)
Interest expenses	3,284	23,919	3,827
Equity in income (losses) of subsidiaries & affiliates	21,072	44,018	19,142
Gains on changes in equity	–	(7,311)	–
Losses on sale of tangible fixed assets	–	6,281	–
Losses on disposal of tangible fixed assets	–	69,410	–
Gains (losses) on sale of investment securities	(125,270)	(261,102)	(125,270)
Losses on devaluation of investment securities	9,302	103,950	9,302
Impairment losses	–	317,138	–
Losses on devaluation of inventories	–	19,999	–
Increase (decrease) in accounts receivable	(284,413)	(1,296,980)	468,778
Increase (decrease) in inventories	(4,592)	95,364	4,964
Increase (decrease) in other assets	(22,981)	637,480	(13,239)
Increase (decrease) in accounts payable	331,800	119,001	(15,208)
Increase (decrease) in other liabilities	61,149	(97,558)	96,062
Subtotal	2,749,490	1,552,945	3,563,859
Interest and dividends received	6,515	15,566	8,819
Interest paid	(4,253)	(23,462)	(4,890)
Income and other taxes	(1,309,103)	(680,031)	(1,307,305)
Net cash provided by (used in) operating activities	1,442,649	865,018	2,260,482
II. Cash flows from investing activities:			
Purchase of tangible fixed assets	(102,083)	(670,634)	(112,759)
Proceeds from sale of tangible fixed assets	–	3,743	–
Acquisition of intangible fixed assets	(16,874)	(181,921)	(35,261)
Proceeds from sale of intangible fixed assets	–	626	–
Additional acquisition of consolidated subsidiaries' shares	–	(37,783)	–
Proceeds related to the acquisition of shares of newly consolidated subsidiaries	22,457	–	62,255
Purchase of investment securities	(140,200)	(30,198)	(140,200)
Proceeds from sale of investment securities	435,270	459,849	435,270
Net increase in deposit guarantees	(113,209)	(312,960)	(113,209)
Proceeds from collection of deposit guarantees	–	212,216	–
Increase in short term loan	–	–	(416,525)
Collection of loans	–	86,025	–
Proceeds from cancellation of golf-club membership	–	13,000	–
Proceeds from cancellation of insurance reserves	–	33,473	–
Net cash provided by (used in) investing activities	85,361	(424,564)	(320,429)

	Quarterly period ended September 2006 (3Q, Fiscal 2006)	Quarterly period ended September 2007 (3Q, Fiscal 2007)	(Reference) Fiscal 2006
III. Cash flows from financing activities:			
(Decrease) increase in short-term borrowings	265,000	(526,000)	(35,000)
Repayment of long-term borrowings	(502,485)	(790,820)	(503,316)
Redemption of debentures	–	(20,000)	–
Purchase of treasury stock	–	(1,553,526)	(2,037,580)
Dividends paid	(309,354)	(415,414)	(309,911)
Dividends paid to minority shareholders	–	(1,200)	–
Net cash provided by (used in) financing activities	(546,839)	(3,306,961)	(2,885,807)
IV. Effect of exchange rate changes on cash and cash equivalents	9	(344)	104
V. Increase (decrease) in cash and cash equivalents	981,180	(2,866,852)	(945,650)
VI. Cash and cash equivalents at beginning of the period	4,817,482	3,871,832	4,817,482
VII. Increase in cash and cash equivalents from merger	–	1,105,993	–
VIII. Cash and cash equivalents at end of the quarterly period	5,798,662	2,110,974	3,871,832

4. Segment information

[Business segment information]

During the previous quarter, the Group does not engage in any business other than IT-related consulting services. Therefore, there is no item to report under this subject.

Third Quarter of Fiscal 2007 (from January 1, 2007 to September 30, 2007)

(thousands of yen)

	IT Consulting Business	Package & Service Business	Corporate Revitalization Business	Total	Elimination or corporate	Consolidated
I. Net sales and operating income (or loss)						
Net sales						
(1) Net sales to outside clients	11,650,383	3,352,810	2,863,036	17,866,230	365	17,866,596
(2) Inter-segment sales or transfer	6,128	87,416	–	93,544	(93,544)	–
Total	11,656,511	3,440,227	2,863,036	17,959,775	(93,179)	17,866,596
Operating expenses	9,577,537	3,384,008	2,986,564	15,948,109	(102,325)	15,845,784
Operating income	2,078,974	56,219	(123,528)	2,011,665	9,145	2,020,811
II. Assets, depreciation and capital expenditures						
Assets	6,215,487	2,868,689	856,133	9,940,310	3,106,318	13,046,627
Depreciation	342,996	216,547	39,845	599,389	–	599,389
Capital expenditures	733,708	86,822	32,024	852,556	–	852,556

Notes:

1. Method of classifying business segments

Business segments are classified according to the contents of businesses.

2. Main products in each business segment

Business segment	Business operations
IT Consulting Business	To provide solutions by establishing information systems with cutting-edge IT and practical, advanced techniques, while sharing clients' managerial issues from the viewpoint of management and understanding the essence of clients' business.
Package & Service Business	Helping clients improve their operational efficiency by using ASP operations to sell or provide software packages for highly specialized fields, such as sales management and ERP, and to develop mission-critical systems on a commission basis.
Corporate Revitalization Business	To get deeply involved in the management team of client firms, quickly revitalize client firms through drastic reform focusing on IT, and establish models of success for each industry.

3. The amount of assets which were included under "Elimination or corporate" was 4,393,007 thousand yen and these assets consist mainly of surplus funds (cash and securities) and assets relating to the administration sector.

Fiscal 2006 (from January 1, 2006 to September 30, 2006)

(thousands of yen)

	IT Consulting Business	Corporate Revitalization Business	Total	Elimination or corporate	Consolidated
I. Net sales and operating income (or loss)					
Net sales					
(1) Net sales to outside clients	15,261,499	-	15,261,499	-	15,261,499
(2) Inter-segment sales or transfer	-	-	-	-	-
Total	15,261,499	-	15,261,499	-	15,261,499
Operating expenses	12,501,530	-	12,501,530	5,751	12,507,281
Operating income	2,759,968	-	2,759,968	(5,751)	2,754,217
II. Assets, depreciation and capital expenditures					
Assets	5,739,681	1,237,376	6,977,057	2,735,373	9,712,431
Depreciation	295,694	-	295,694	-	295,694
Capital expenditures	138,836	-	138,836	-	138,836

Notes:

1. Method of classifying business segments

Business segments are classified according to the contents of businesses.

2. Main products in each business segment

Business segment	Business operations
IT Consulting Business	To provide solutions by establishing information systems with cutting-edge IT and practical, advanced techniques, while sharing clients' managerial issues from the viewpoint of management and understanding the essence of clients' business.
Corporate Revitalization Business	To get deeply involved in the management team of client firms, quickly revitalize client firms through drastic reform focusing on IT, and establish models of success for each industry.

3. The amount of assets which were included under "Elimination or corporate" was 3,151,898 thousand yen, and these assets consist mainly of surplus funds (cash and securities) and assets relating to the administration sector.

[Geographical segment information]

During the previous quarter, the quarter under review and the previous fiscal year, domestic operations accounted for more than 90% of consolidated sales, and thus geographical segment information is omitted.

[Overseas sales]

During the previous quarter, the quarter under review and the previous fiscal year, sales from overseas operations accounted for less than 10% of consolidated sales. Overseas sales information is therefore omitted.

6. Others

Orders received

(Unit: thousands of yen)

Function	Quarterly period ended September 2006 (January 1, 2006 – September 30, 2006)		Quarterly period ended September 2007 (January 1, 2007 – September 30, 2007)	
	Orders Rcvd	Orders O/S	Orders Rcvd	Orders O/S
IT consulting services	11,560,533	2,243,594	14,813,949	5,054,911
Package & service business	–	–	3,022,931	727,426
Total	11,560,533	2,243,594	17,836,881	5,782,337

Notes: 1. There is no applicable item for the Corporate Revitalization business because of the nature of the business.

2. As the Package & Service Business was launched this fiscal year, figures for the corresponding quarter of the previous fiscal year are not stated.